

Appl. Serial No. 09/681,304  
Amdt. Dated March 26, 2004  
Reply to Office action of January 12, 2004

Docket No. RD-28435-2

**Amendments to the Specification:**

Please replace paragraph [0013] with the following amended paragraph:

[0013] Referring more specifically to FIG. 1, in one embodiment, MEMS package flexible layer 10 comprises a polyimide (such as [KAPTON™] KAPTON® polyimide-KAPTON® is a trademark of DuPont Company) having a thickness ranging from about 100 micrometers to about 125 [micrometers, and] micrometers. The release sheet 14 comprises a polyimide such as KAPTON® polyimide having a thickness of about 12.5 micrometers.

Please replace paragraph [0024] with the following amended paragraph:

[0024] The process of removing the release sheet comprises removing the first and second release sheets (shown in FIG. 10). Further, as shown in FIG. 11, a cover 30 is attached over to the MEMS package flexible layer such that the cover 30 overlies the cavity 116. The term "overlies" is used herein for example and is not intended to imply a directional relation. The cover 30 may comprise a material such as KAPTON® polyimide, for example, and in one embodiment has a thickness of about 25 micrometers. In one embodiment, [attaching]... attachment of the cover 30 occurs prior to [attaching] attachment of the MEMS device. For increased ease of handling the MEMS package flexible layer 110, in one embodiment, first release layer 114 is removed and cover 30 is attached prior to the removal of second release layer [15] 115.